

HOUSE BILL 2521

By Fraley

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 7, relative to privilege and excise
taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-708(3)(C), is amended by deleting the language "(3)(C)(i)-(xv)" wherever such language appears and by substituting instead the language "(3)(C)(i)-(xvi)".

SECTION 2. Tennessee Code Annotated, Section 67-4-708(3)(C), is further amended by adding the following language as a new subdivision:

(xvi) Providers of the following agriculture-related services on agricultural property: cutting or baling hay, cutting grass, and brush clearing.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.